

Excise Duty Notice



March 2004

THE WINE CORNER

The new *Excise Act, 2001* was implemented on July 1, 2003, and as of that date, Part IV of the *Excise Tax Act* ceased to apply to wine. Instead, wine is now subject to excise duty under the *Excise Act, 2001*.

To facilitate a smooth transition from the rules under the *Excise Tax Act* to the *Excise Act, 2001*, certain transitional measures relating to bulk and packaged wine were implemented. As part of these measures, a refund on excise-tax-paid packaged wine may be available to persons licensed for an excise warehouse if the tax-paid packaged wine was entered into the person's excise warehouse on or before December 31, 2003. A refund may also be available to licensed users who possessed tax-paid bulk wine on July 1, 2003.

To receive this refund, excise warehouse licensees and licensed users must apply for the refund by June 30, 2004, by completing Form B256, *General Application for Refund of Excise Duty Under the Excise Act, 2001*. Refund application forms can be obtained on the CRA web site at <http://www.cra-adrc.gc.ca/tax/technical/act2001-e.html> or from the nearest regional excise duty office.

Transitional measures also apply to wine labels that were ordered and printed prior to July 1, 2003, and received after that date. Wine licensees may continue to apply these labels to containers of wine that are packaged after July 1, 2003, or until supplies of these labels are depleted. However, these wine labels may not be used after June 30, 2004. All wine labels printed after July 1, 2003, must comply with the requirements of the new Act, showing the name and address, or the new licence number of the licensee that packaged the wine.

For more information relating to refunds, labels or any other wine issues, contact the nearest regional excise duty office.



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Canada Revenue
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du Canada

La version française de ce document est intitulée *Une nouvelle loi pour le vin*.

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